

Message Text

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41

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R 201315Z FEB 76
FM AMEMBASSY ASUNCION
TO USDOC WASHDC
INFO SECSTATE WASHDC 6757
AMEMBASSY MONTEVIDEO

LIMITED OFFICIAL USE ASUNCION 0762

FOR BIC/OIM/BRAZIL/RIVER PLATE

E.O. 11652: NA
TAGS: BGRN, PA
SUBJ: NEED FOR GUIDE TO PARAGUAYAN IMPORT SYSTEM

REF: STATE 38280

BEGIN UNCLASSIFIED

1. NO PUBLICATION OR SERVICE AS REQUESTED IN REFTTEL EXISTS IN PARAGUAY. HOWEVER, LAFTA ANNUALLY PUBLISHES A BOOK CONTAINING MAIN PARAGUAYAN IMPORT TAXES AND OTHER RELATED INFORMATION. AMEMBASSY MONTEVIDEO SHOULD BE ABLE TO OBTAIN IT GRATIS FROM LAFTA HEADQUARTERS.

2. THERE ARE APPROXIMATELY 35 DIFFERENT TAXES AND QUASI-TAXES WHICH MAY BE APPLIED TO IMPORTED GOODS, MAKING IT IMPOSSIBLE TO COMPUTE BEFOREHAND THE ACTUAL PERCENTAGE RATE OF DUTY PLUS TAXES FOR ANY GIVEN SHIPMENT. THESE TAXES AND OTHER CHARGES RANGE FROM CONSULAR FEES, EXCHANGE TAX, THREE "SPECIAL" CUSTOMS TAXES, AND A STAMP TAX, TO CHARGES FOR PORT FEES, INSPECTION, AND WAREHOUSING WHICH ARE OFTEN LEVIED EVEN WHEN THESE SERVICES AND FACILITIES ARE NOT USED. FOR THIS RASON, IT IS NOT FEASIBLE TO COMPILE A GUIDE PROVIDING A COMPREHENSIVE LISTING OF ALL DUTIES AND TAXES APPLICABLE TO ANY GIVEN
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TARIFF CLASSIFICATION FOR PARAGUAY. END UNCLASSIFIED

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3. THE TAXES AND OTHER CHARGES REFERRED TO ABOVE ARE
APPLIED IN AN INCONSISTENT AND OFTEN CAPRICIOUS MANNER.
AT TIMES, THE DETERMINING FACTOR FOR THE ULTIMATE RATE
OF TAXATION CAN BE GOOD PERSONAL CONNECTIONS OR HAVING
FORTUITOUSLY CHOSEN THE RIGHT CUSTOMS BROKER.
LANDAU

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